

**REMARKS**

It is respectfully submitted that all issues raised in the Notice of Non-Compliant have been obviated, and reconsideration is respectfully requested.

It is believed that no fees are due in connection with this Response. However, should any fees be due, the Commissioner is authorized to charge the deposit account of **Kenyon & Kenyon LLP**, Deposit Account No. **11-0600** for such fees. A copy of this communication is enclosed for charging purposes.

Date: 1/24/06

Respectfully submitted,  
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